EXHIBIT 12

Matthew P. Henry Williams 21800 Van K Dr. Grosse Pointe Woods, 48236 (313) 434-2042

To: The Honorable Paul D Borman,

My name is Matthew Williams, the youngest son of Dennis Williams. I'm writing to you on the behalf of my father, but most importantly, my family. In all of my life I would have never believed I would be writing a letter to defend my father and to hopefully persuade a Judge not to imprison him based on the charges he has pleaded to. I have thought long and hard about what to write, what I could point to that could persuade you to be lenient and possibly give you a new perspective about a man the media has made to sound greedy and thoughtless and nothing else. My father is more than this moment in time; and his life proves it.

I first look to my own life as a son and a friend. As a son, I've work very hard to gain the respect of my father and I am not the type of person to reach for such a goal, but my father's life has been very different from my own. He grew up poor, he grew up abused and he grew up without a true core family which I have never experienced. But through those sad circumstances of his childhood, he found purpose in family, in community and in service to his country.

As a child my father gave me a life filled with love, comfort and adventure. He coached us in baseball, taught us how to fight on our feet and in a debate. He also instilled into me and my brother deep beliefs of respect for others; no matter what they looked like or where they came from. This sounds like a basic belief, but where I grew up that wasn't the case. He showed us that generosity is something to be proud of and not frowned upon and that everyone deserves a chance. And if you had a bit to give why not give it if the circumstance allowed it. One of the standout personality traits of Dennis is no matter where he goes, he makes it better; he improves upon the situation. He is not a man who makes matters worse or sits on the sidelines to watch things crumble. The clearest memory of this as a child is when he coached us in Little League Baseball. The park was kind a mess, and he immediately got involved in improving it, he also helped raise money for new concession stands, hell, he even helped build a new scoreboard and much more. As a coach he was dedicated to kids and helped those who were in need. He gave them rides to practice and sometimes games. These examples may seem small and maybe trivial, but hundreds of people felt the impact of those efforts for years. As result of my father's generosity and genuine dedication, this memory has served me very well and has shaped my life to follow in his footsteps to make things better, rather than to watch things crumble. It's a lesson of great importance that I wish more knew, especially now.

The lessons I've learned from my father are vast and too numerous to account for them all. As a child your relationship with your parents is complicated and the standout moments are sometimes mixed with hard and good times and fading memory. Relationships are difficult and complex but through all of that life my father and I have forged a tight friendship. That

friendship has brought me so much love, laughter and perspective.

My relationship with Dennis is an instrumental part of who I am. Watching him progress through life from meager beginnings to become one the most influential leaders of the UAW, is simply amazing. To not discuss my father's success in this life would be completely irresponsible because that success came from one simple place, to "make life better for people" and it represents 41 years of his life dedicated to that type of work. The UAW's founding mission in my opinion is to "help people" it's that simple. I believe no matter what career my father went into that simple phrasing would travel with him. Through those 41 years of service to a greater calling, my father shaped the lives of hundreds, maybe thousands and quite honestly probably millions of people.

This isn't a fictitious statement of child trying to defend his father, but a testament to the truth of one man's life. Through the direct results of organizing, negotiating and the many charities throughout his life, he has brought equity where there was none. He brought mentorship to a staff who truly needed it and courage and conviction when some had not seen that for years within the institution. My father brought an organization that was financially in the red, into the black. He didn't do this for himself, he didn't do it for a legacy, he did it because it was the right thing to do for the future of the UAW and the 400,000 plus members it serves. These actions are a testament to his nature and his overall judgement. My father was one the lowest paid Presidents of most unions. I believe if my father was to take compensation without thought, without compassion, he would have accepted almost 1 million plus dollars for sitting on numerous board seats. Instead, my father, who I thought was crazy, did not accept such compensation and instead directed all funds to a retirees account. He didn't do it for recognition, he did it because his first thought was to help people.

Dennis Williams isn't perfect. But he is an outstanding husband, father, brother, activist, mentor and my best friend. I write this letter because I still believe in people and their ability to see a person for more than what the media, or people who have done wrong, see them as. I conclude this letter with hope in my heart that when your Honor reads this, please account for his lifetime of good and lifting people up, rather than a moment where he let some down. I ask, please open you heart and your mind to this man and you will see what I see.

Thank you for your time.

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